

# OFFICE OF THE SUFFOLK COUNTY COMPTROLLER



## **Suffolk County Sheriff's Office**

### **A Performance Audit of Payroll Procedures**

**Period Covered:  
January 1, 2017 through December 31, 2017**

**Report No. 2018-15**

**Date Issued: March 2, 2022**

**John M. Kennedy, Jr.**

## TABLE OF CONTENTS

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REPORT HIGHLIGHTS/FACT SHEET .....	1
LETTER OF TRANSMITTAL .....	2
BACKGROUND.....	3
AUDIT FINDINGS AND RECOMMENDATIONS .....	4
CONTRIBUTORS TO THIS REPORT .....	13

### APPENDICES

Appendix A	RESPONSE FROM THE OFFICE.....	14
	RESPONSE FROM THE OFFICE ATTACHMENTS .....	17
Appendix B	COMPTROLLER’S OFFICE COMMENTS ON THE OFFICE’S RESPONSE .....	23
	COMPTROLLER’S OFFICE COMMENTS ON THE OFFICE’S RESPONSE EXHIBITS .....	30
Appendix C	AUDIT SCOPE AND METHODOLOGY .....	33

# REPORT HIGHLIGHTS/FACT SHEET

## *Suffolk County Sheriff's Office*

### **Audit Objective**

To determine if the Suffolk County Sheriff's Office (Office) Time and Accrual Records were properly processed in accordance with applicable contracts, Standard Operating Procedures (SOPs), Directives of the Office of Labor Relations, and related payroll documentation; that the Office's Time and Accrual Records accurately reflect employee hours worked and benefit hours accrued and utilized during the audit period; and if the Office has adequate payroll procedures in place to record, process, and properly claim payroll expenses to the County.

### **Key Findings**

- The Office failed to ensure that all Public Safety Dispatchers and Jail Cooks completed 248 work days per calendar year consistent with other AME employees; which resulted in \$155,815 of salary expense for which the County received no benefit through employee work hours.
- Public Safety Dispatchers and Jail Cooks were improperly compensated for "lock-in" lunch when not present at work; which resulted in an overpayment of \$117,338 to employees.
- Overtime for numerous employees failed to be compensated in accordance with their respective Contract and Fair Labor Standards Act (FLSA) provisions; which resulted in an overpayment of overtime of \$9,461. Additionally, an extrapolation of overtime, over a 5 year period, yielded a potential overpayment to Correction Officers I between \$197,000 and \$10,520,000 and Deputy Sheriffs I between \$48,000 and \$2,610,000.

### **Key Recommendations**

- The Office in conjunction with Labor Relations should ensure consistency for each AME employee as it pertains to the completion of 248 work days during the calendar year.
- The Office in conjunction with Labor Relations should ensure consistency for each AME employee as it pertains to lock-in lunch compensation when not present at work.
- The Office should ensure strict adherence to the FLSA overtime provisions and verify overtime calculations are properly computed and employees are properly compensated.

### **Background**

The primary mission of the Office is to serve and protect the residents of Suffolk County through innovative programs to reduce inmate recidivism, by promoting sound fiscal policies and by working cooperatively with law enforcement and community groups throughout the County to improve safety in our jails and our neighborhoods. The Office is comprised of three major divisions: Operations, Corrections and Police Divisions and operated by personnel from five Bargaining Units (BU): Correction Officers (BU 10), Deputy Sheriffs (BU 11), AME White Collar civilians (BU 2), AME Blue Collar civilians (BU 6), and Management (BU 21).

### **Quick Facts**

The Office operates 24 hours a day, seven days a week; therefore, there are varied shifts throughout the Office which include rotating day, evening and/or night shifts. Attendance is recorded using the Criminal Justice Information System (CJIS). CJIS also produces a Time and Accrual Record for the vast majority of employees; however, it is an exception based report which does not document hours worked by the employee on a daily basis, but records exceptions and additions to the employee's normal schedule. In addition to CJIS, Suffolk County AME and Management employees are required to document attendance every four weeks using the standard County's Time and Accrual Record (SCIN 157).

A large majority of personnel, including Public Safety Dispatchers and Jail Cooks, work a rotating schedule consisting of five work days on, two off, five work days on, three off (5-2, 5-3). In addition, Public Safety Dispatchers and Jail Cooks do not leave their work station for meal breaks and have a lock-in lunch; these employees receive an additional half hour of compensation while on duty.

## LETTER OF TRANSMITTAL

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November 22, 2021

Hon. Errol D. Toulon, Jr., Sheriff  
Suffolk County Sheriff's Office  
200 Suffolk Avenue  
Yaphank, NY 11980

Dear Sheriff Toulon:

In accordance with the authority vested in the County Comptroller by Article V of the Suffolk County Charter, the Suffolk County Comptroller's Office conducted a performance audit of the Suffolk County Sheriff's Office (Office) Payroll Procedures for the period January 1, 2017 through December 31, 2017.

The objectives of our audit were as follows:

- To determine if the Office's Time and Accrual Records were properly processed in accordance with applicable Contracts, SOP's, Directives of the Office of Labor Relations and related payroll documentation.
- To determine if the Office's Time and Accrual Records accurately reflect employee hours worked and benefit hours accrued and utilized during the audit period.
- To review the Office's current payroll procedures in order to determine if the Sheriff's Office has adequate procedures in place to record, process, and properly claim payroll expenses to the County.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Respectfully submitted,

Office of the County Comptroller  
Division of Auditing Services

## BACKGROUND

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The Office strives to simultaneously meet three broad policy goals – community safety, fiscal responsibility and program effectiveness, as well as justice and equity in criminal justice and crime control policy. The primary mission of the Office is to serve and protect the residents of Suffolk County through innovative programs to reduce inmate recidivism, by promoting sound fiscal policies and by working cooperatively with law enforcement and community groups throughout the County to improve safety in our jails and our neighborhoods. The Office is comprised of three major divisions: Operation, Corrections, and Police.

Attendance is recorded using the Criminal Justice Information System (CJIS). Various time and attendance rosters for the three divisions are produced in CJIS, then authorized and signed by the commander on duty or the unit supervisor. CJIS also produces a Time and Accrual Record for the vast majority of employees; however it is an exception based report which does not document hours worked by the employee on a daily basis, but records exceptions and additions to the employee's normal schedule, such as leave time utilized and overtime worked. The CJIS Time and Accrual Record also documents compensatory time earned and expended, leave time earned, and accumulated leave time balances. CJIS requires an annual certification to be made by employees each year. In addition to CJIS, Suffolk County AME employees (BU 2 and 6) and Management employees (BU 21) are required to document and certify attendance every four weeks using the County's Time and Accrual Record (SCIN 157), these records are approved and signed by the employee's immediate supervisor.

The Office is comprised of Correction Officers with a 37 ½ hour workweek in accordance with the County's Contract with the Suffolk County Correction Officer's Association (COA, BU 10), Deputy Sheriffs with a 40 hour workweek in accordance with the County's Contract with the Suffolk County Deputy Sheriff's Police Benevolent Association (DSPBA, BU 11), and Suffolk County Association of Municipal Employees (AME, BU 2 and 6) with either a 35 or 37 ½ hour workweek. Management employees of the Office have a workweek of 35, 37 ½, or 40 hours, which is analogous to the employees they oversee. In addition, AME employees hired after September 3, 2001 work either a 37 ½ or 40 hour workweek in their initial year of employment and then revert to a 35 or 37 ½ hour workweek, respectively.

The Office operates 24 hours a day, seven days a week; therefore, there are varied shifts throughout the Office which include rotating, evening, and/or night shifts. A large majority of personnel, including Public Safety Dispatchers and Jail Cooks, work a rotating schedule consisting of five work days on, two off, five work days on, three off (5-2, 5-3). In addition, Public Safety Dispatchers and Jail Cooks do not leave their work station for meal breaks and have a "lock-in" lunch; these employees receive an additional half hour of compensation each day for their lock-in lunch while on duty.

## AUDIT FINDINGS AND RECOMMENDATIONS

The Suffolk County Comptroller's Office conducted an audit of the Suffolk County Sheriff's Office (Office) payroll procedures for the initial period January 1, 2017 through December 31, 2017. Our audit disclosed significant findings related to the areas of calendar year work days and lock-in lunch compensation, which resulted in the necessity to expand audit procedures to the prior four years, January 1, 2013 through December 31, 2016.

**Compliance and Internal Controls-** As a result of our audit, we determined that the Office had a significant amount of salary expense for which the County received no benefit through employee work hours, significant overpayments to employees, and instances of noncompliance and internal control deficiencies as follows:

***The Office failed to ensure that all Public Service Dispatchers (PSD's) completed 248 work days per calendar year as contractually required and consistent with other AME (BU 2) employees. The AME Agreement, for Bargaining Unit 2 states, "The weekly work schedule shall be five consecutive days on plus two consecutive days off. Exceptions shall occur only on written agreement between the Office of Labor Relations and the Association."***<sup>1</sup> As a result, the vast majority of PSD I and II positions that were assigned a rotating schedule (5-2, 5-3) failed to fulfill their required annual number of work days for the period January 2013 through December 2017, resulting in a total shortage of 318 work days; which represents \$72,894 of salary expense for which the County received no benefit through employee work hours. Our detailed findings for each year are summarized below:

Public Safety Dispatchers - 248 Work Day Requirement				
Calendar Year	Number of PSDs with Rotating Schedules Reviewed	Number that worked less than 248 Workdays	Total Number of Days Short	Monetary Value
2013	15	15	64	\$ 14,199
2014	15	15	66	14,286
2015	16	15	63	14,028
2016	15	15	58	13,804
2017	15	15	67	16,577
<b>Total</b>			<b>318</b>	<b>\$ 72,894</b>

<sup>1</sup> At the commencement of audit fieldwork, the Suffolk County Office of Labor Relations issued an MOA, dated November 1, 2018, "memorializing" the 5-2, 5-3 shift into Section 8.1 Workweek/Workday of the AME Contract. This memorandum was applied retroactively for the Public Safety Dispatchers of the Sheriff's Office. However, similar MOA's for positions in other County Departments, such as employees in the positions of Public Safety Dispatcher and Emergency Complaint Operator, require additional shifts worked, commonly referred to as X-days or Chart days; as a result, there is an inequity between the number of days worked by AME (BU 2) employees with rotating schedules within the Sheriff's Office and other County Departments. We will not pursue recoupment of monetary amounts as an audit recommendation, but will present the disparity between the workweek of other AME members and the Sheriff's Public Safety Dispatchers as a shortage of work days in our report.

## AUDIT FINDINGS AND RECOMMENDATIONS

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***The Office failed to ensure that all Jail Cooks completed 248 work days per calendar year as contractually required and consistent with other AME (BU 6) employees. The AME Agreement, for Bargaining Unit 6 states, "The weekly work schedule shall be five consecutive days on plus two consecutive days off. Exceptions shall occur only on written agreement between the Office of Labor Relations and the Association."***<sup>2</sup> As a result, all Jail Cooks that were assigned a rotating schedule (5-2, 5-3) failed to fulfill their required annual number of work days for the period January 2013 through December 2017, resulting in a total shortage of 359 work days; which represents \$82,921 of salary expense for which the County received no benefit through employee work hours. Our detailed findings for each year are summarized below:

Jail Cooks - 248 Work Day Requirement				
Calendar Year	Number of Jail Cooks with Rotating Schedules Reviewed	Number that worked less than 248 Workdays	Total Number of Days Short	Monetary Value
2013	17	17	75	\$ 17,644
2014	16	16	71	16,581
2015	21	21	73	16,794
2016	17	17	64	14,970
2017	21	21	76	16,932
<b>Total</b>			<b>359</b>	<b>\$ 82,921</b>

### ***Recommendation 1***

The Office should ensure that AME employees with rotating schedules complete 248 work days during the calendar year consistent with all other AME employees. The Office, in conjunction with the Office of Labor Relations, has a responsibility to maintain and enforce consistency for each member of the respective bargaining units.

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<sup>2</sup> At the commencement of audit fieldwork, the Suffolk County Office of Labor Relations issued an MOA, dated November 1, 2018, "memorializing" the 5-2, 5-3 shift into Section 8.1 Workweek/Workday of the AME Contract. This memorandum was applied retroactively for the Jail Cook positions of the Sheriff's Office. However, similar MOA's for positions in other County Departments, such as employees in the position of Emergency Services Dispatcher, require additional shifts worked, commonly referred to as X-days or Chart days; as a result, there is an inequity between the number of days worked by AME (BU 6) employees with rotating schedules within the Sheriff's Office and other County Departments. We will not pursue recoupment of monetary amounts as an audit recommendation, but will present the disparity between the workweek of other AME members and the Jail Cooks as a shortage of work days in our report.

## AUDIT FINDINGS AND RECOMMENDATIONS

Due to the responsibilities associated with their position, Public Safety Dispatchers and Jail Cooks do not leave their work station for meal breaks. According to the AME Agreement, "All employees normally required to eat a meal on duty or on the job site shall be paid for the meal time"; therefore, these employee receive an additional half hour of pay each day for their lock-in lunch while on duty.

**Public Safety Dispatchers and Jail Cooks were improperly compensated for lock-in lunch when not present at work. For the period January 2013 through December 2017, audit testing disclosed 7,644 instances in which lock-in lunch was paid to employees not entitled to receive this additional compensation; which represents an overpayment of \$117,338 to employees.** Our findings include 131 instances of lock-in lunch that were improperly compensated to the Head Jail Cook due to this position's flexible work schedule (Memorandum of Agreement, dated November 26, 1991), which allows the Head Jail Cook a flexible schedule consisting of 9 work days instead of 10 days during each pay period; as a result, the Head Jail Cook was overpaid for one lock-in lunch per pay period.

Public Safety Dispatchers and Jail Cooks were erroneously compensated for a total of 3,473 and 4,171 lock-in lunches, respectively, when the employee was not present at work. When these employees used accrued leave time for an entire day off (Vacation, Sick, Personal, etc.) in which they were not "locked-in" for lunch, they received wages for 8 hours of pay, but were only required to utilize 7.5 hours of related accrued time. Our detailed findings for each year are summarized below:

Public Safety Dispatchers & Jail Cooks Lock-in-Lunch					
Calendar Year	Number of Days Erroneously Compensated for Lock-in-Lunch				Monetary Value
	PSD	Jail Cooks	Head Jail Cook	Total	
2013	691	631	26	1,348	\$ 20,165
2014	650	745	26	1,421	21,381
2015	631	982	26	1,639	24,994
2016	742	923	26	1,691	26,391
2017	759	759	27	1,545	24,407
Total	3,473	4,040	131	7,644	\$ 117,338

**Furthermore, it was disclosed that Public Safety Dispatchers and Jail Cooks improperly received "Holiday Pay" inclusive of lock-in lunch compensation.** Based on our review and inquiry with the Office, it was determined that employee "Holiday Pay", occurring twice annually, was computed with lock-in lunch compensation, inconsistent with other AME employees that work in a similar position and do not receive this benefit within this special payroll.



## AUDIT FINDINGS AND RECOMMENDATIONS

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### ***Recommendation 2***

Employees that are not present at work for their entire shift are not entitled to lock-in lunch compensation. The Office should implement a minimum threshold of hours worked, which determines when an employee is eligible for lock-in lunch compensation associated with their position. When an employee does not meet the minimum threshold of hours worked, the employee should be docked for the lock-in lunch or alternatively, employees may utilize a half hour of accrued leave time. In addition, the biweekly salary of the Head Jail Cook should be modified to remove the payment of one lock-in lunch each pay period which represents the employees full day off contained in the flexible work schedule. Overall, the Office in conjunction with the Office of Labor Relations has a responsibility to maintain and enforce consistency for each member of the respective bargaining units.

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***Overtime for numerous employees (COA, DSPBA, and AME) failed to be compensated in accordance with their respective Contract and Fair Labor Standards Act provision; which resulted in an overpayment of overtime in the total amount of \$9,461.*** Each Contract refers to the Fair Labor Standards Act (FLSA) and contains provisions as to when an employee is to be compensated for overtime at straight-time or at time and one-half. The Contract and FLSA specifically identify both a threshold hired "on or after" date, and the required number of hours an employee must "actually work" prior to the entitlement of overtime at time and one-half. Testing revealed the Office was not in compliance with these provisions and frequently compensated employees for overtime hours worked at the rate of time and one-half prior to meeting the FLSA required threshold of actual hours worked. Upon further examination, it appears CJIS was not properly configured; although the system takes into consideration the FLSA provisions, it is deficient in recognizing an employee's 15-day rotating schedule versus the County's 14-day pay period.

Our audit testing comprised a small segment of Correction Officers and Deputy Sheriffs and was not an examination of this entire population. We performed an extrapolation to estimate the potential overpayment to law enforcement employees over a five year period under the current configuration in CJIS. Our extrapolation was limited to the population of Correction Officer I and Deputy Sheriff I positions, conservatively the lower salaried positions, utilizing their hourly rates of pay from lowest to highest during the 2017 audit year.

## AUDIT FINDINGS AND RECOMMENDATIONS

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***Our extrapolation of overtime yielded a potential overpayment to Correction Officers I at a minimum of \$197,000 and a maximum of \$10,520,000 and Deputy Sheriffs I at a minimum of \$48,000 and a maximum of \$2,610,000.*** Overtime is utilized to fill absences or vacancies of law enforcement personnel; especially the Correction Officers, who are the largest segment of personnel, Correction Officers must meet the required full coverage factor (the number of personnel needed to fully cover mandated posts). As new employees are hired and subject to the contractual FLSA provisions, it is inevitable that these employees will eventually comprise the entire population of the Office's law enforcement personnel and unavoidably continue to earn overtime to provide necessary coverage; therefore, it is imperative that overtime is computed correctly in order to eliminate potential overpayments. Consequently, if the deficiency that presently exists is not corrected, the overpayment of wages determined in this extrapolation will be expected to occur.

### ***Recommendation 3***

The Office should ensure strict adherence to the FLSA overtime provisions of each Contract (COA, DSPBA, and AME) and verify overtime calculations are properly computed and employees are properly compensated. Whether using CJIS or another time and attendance system, the calculation of overtime compensation for employees designated as FLSA, must correctly recognize the threshold of actual hours worked during the County's 14-day pay period as the prerequisite to earn overtime compensation at the time and one-half rate.

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***The Office failed to comply with SOP A-17 which requires the submission of written justification to the Chief Deputy County Executive for employees receiving overtime in excess of 50% of their salary.***<sup>3</sup> SOP A-17 specifically states, "If an employee receives overtime in excess of 50% of his/her salary or is expected to exceed that amount based on current usage, the Department Head shall send written justification to the Chief Deputy County Executive immediately." Our audit disclosed, in excess of 250 employees had met this criterion in 2017; however, the Office could not provide any evidence that written justification was sent to the Chief Deputy County Executive for any of the employees as required.

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<sup>3</sup> Clarification regarding SOP A-17 and its relevance to the Sheriff's Office was sought through the County Attorney's Office, who referred us to the County Executives Budget Office. We contacted the Budget Office on two occasions, seeking clarification, however, our inquiry was unanswered.

## AUDIT FINDINGS AND RECOMMENDATIONS

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### ***Recommendation 4***

The Office should comply with the provisions of SOP A-17 and submit written justification to the Chief Deputy County Executive when an employee receives overtime in excess of 50% of his/her salary or is expected to exceed that amount based on current usage.

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***The Office failed to ensure all employees participated in daily attendance; therefore, we were unable to ensure the accuracy of employee hours worked and benefit hours utilized for six full-time employees in supervisory or management positions during the audit period.*** In general, the Office has an extensive system to substantiate the attendance of employees on a daily basis; however, audit tests revealed instances in which supervisory or management employees failed to participate in daily attendance as follows:

- Three management employees did not participate in the Office's daily attendance for the entire audit period. Additionally, for one of these three management employees, it was found that their Time and Accrual Record was deficient during three pay periods for a total of 12 hours; therefore, without a daily attendance record we were unable to determine whether the employee failed to utilize leave time or failed to record twelve hours worked.
- The Public Safety Dispatcher III did not participate in the Public Safety Dispatcher's daily attendance for the entire audit period.
- One Academy Supervisor did not participate in the Academy's daily attendance for a period of 5 months during the audit period.
- The Jail Head Cook did not participate in the Food Services daily attendance for a period of eleven months. The Food Service Supervisor daily attendance was instituted in December; however, we noted discrepancies on the employee's Time and Accrual Record during this month.

### ***Recommendation 5***

All employees should participate in the Office's daily attendance, which includes supervisory positions in each Command or Unit, such as the Unit Commander or Unit Head. These select supervisory positions should maintain daily attendance records which support hours worked and benefit hours utilized, similar to the employees they supervise. Additionally, an Office payroll representative should review the 12 hour deficiency and if warranted, reduce the management employee's accrued leave time by 12 hours.

## AUDIT FINDINGS AND RECOMMENDATIONS

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***Immediate Supervisors improperly approved employee Time and Accrual Records (SCIN 157 Form) that were either incorrect or incomplete.*** Our audit disclosed the following:

- There were three instances in which two employees recorded hours pertaining to paid time off, consisting of bereavement leave, compensatory time, and one holiday, on the Time and Accrual Record in the “Hours Worked” column. The “Hours Worked” column should only be used to record actual hours worked by an employee.
- There were two instances in which two employees failed to record a portion of the hours they worked on their Time and Accrual Record during one pay period; as a result, the total number of hours recorded and reported during the pay period was less than the required 70 hours.

### ***Recommendation 6***

Immediate Supervisors should ensure that employees accurately complete their Time and Accrual Records, which includes an accurate reporting of normal and overtime hours worked, accrued leave time, and hours on leave.

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***The Office failed to comply with the Suffolk County Comptroller's Payroll Advisory #1, Requirements for Reporting Leave Time, issued May 18, 2016.*** In accordance with Payroll Advisory #1:

- All County employees, including management employees, are required to use SCIN Form 49, "Application for Leave" (Leave Slips) when reporting leave time. During the audit period, one of three management employees tested failed to submit leave slips for all leave time expended during the audit period.
- Leave Slips relating to sick leave should not be signed by the supervisor and the "Approved" box should be left blank. Audit testing disclosed numerous leave slips for one management employee utilizing sick leave that were signed by the employee's supervisor and the "Approved" box was marked.

## AUDIT FINDINGS AND RECOMMENDATIONS

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### ***Recommendation 7***

Leave slips should be completed in accordance with Payroll Advisory #1 issued by the Comptroller's Office. Leave Slips should be compared to the employee's Time and Accrual Record at the end of the period to ensure that leave time utilized has been properly reported.

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***Numerous Daily Time and Attendance rosters reported an incorrect tour/shift worked by Correction Officers.*** Audit tests disclosed 14 instances in which the Daily Time and Attendance Roster contained an incorrect tour/shift for the entire Correction Officer Crew, which was not rectified by supervisory personnel.

### ***Recommendation 8***

The Office should ensure that a supervisory review of daily time and attendance documents is performed before it is utilized to confirm whether individual employee time and attendance records are accurate.

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***The Office employed a small number of part-time employees during the audit period. Our audit disclosed the following deficiencies concerning these employees:***

- Attendance records for part-time employees were not as comprehensive as records for full-time employees. Although the part-time employees participate in the Office's daily attendance, the CJIS Daily Time and Attendance Rosters do not indicate the specific hours worked for part-time employees, merely that the part-time employee was present. As a result, we were unable to ensure the accuracy of employee hours worked for four of five part-time employees.
- Employee Time and Accrual Records did not always agree to the CJIS Daily Time and Attendance Roster maintained by the Office. On numerous occasions for three of five part-time employees, the CJIS Daily Time and Attendance Rosters indicated that the employee was present for work; however, the employee's Time and Accrual Record indicated that it was the employee's regular day off.
- One of the five part-time employees tested worked less than the required number of hours during three pay periods, and failed to utilize accrued leave time; as a result, either 21 hours were overpaid to this part-time employee, which represents \$531 in salary, or the employee's accrued leave time is overstated by 21 hours.

## AUDIT FINDINGS AND RECOMMENDATIONS

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### ***Recommendation 9***

Attendance records should include comprehensive information for part-time employees, including hours worked, in the same manner as full-time employees. In addition, the Office should ensure that employees utilize their leave time in order to meet the required minimum number of hours per pay period.

Overall, when employees do not meet the minimum number of hours to satisfy the assigned workweek and are unable to utilize leave time, then the employee must be docked and accrued vacation and sick leave hours earned in that period must be proportionately reduced. In this instance, the accumulated leave balance for the employee should be reduced by 21 hours or \$531 should be repaid to the County.

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## CONTRIBUTORS TO THIS REPORT

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**John M. Kennedy, Jr.**

Comptroller

**Frank Bayer, CPA**

Executive Director of Auditing Services

**Manuel Alban, Jr., CPA, CFE**

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**Audit Team:**

Audra Lebowitz, Principal Auditor

Stacey Quinn, CPA, CFE, Senior Auditor

Karen Francis-Hendricks, CPA, Auditor

Jeannie Rasco, CFE, Auditor

Joseph LoBiondo, Auditor

## APPENDIX A: RESPONSE FROM THE OFFICE

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### COUNTY OF SUFFOLK



OFFICE OF THE SHERIFF

ERROL D. TOULON, Jr., ED.D  
SHERIFF

#### **Suffolk County Sheriff's Office Response to Draft Report 2018-15 issued by the Suffolk County Comptroller's Office**

**Date:** 2/1/2022

**Response to Recommendation 1:** The Suffolk County Sheriff's Office disagrees with the finding that Public Safety Dispatchers or Jail Cooks did not work the required number of days per year. In support of that position, the Sheriff's Office will also reference the two MOA documents mentioned in the report as footnotes 1 and 2. These MOAs between the County and AME highlight the forty (40) year practice of 5-2, 5-3 shift schedules for Public Safety Dispatchers and Jail Cooks. Please see attached MOAs for reference at the end of this document.

**Response to Recommendation 2:** The Suffolk County Sheriff's Office disagrees with the finding that Public Safety Dispatchers and Jail Cook were improperly compensated for lock-in lunch when not present at work. It has been long-standing past practice of the Sheriff's Office to calculate biweekly rates to include lock-in pay. On January 6, 2021, Gregory Spicer of Labor Relations was asked to weigh in on this matter and stated "I don't think I've ever heard of pay being modified/reduced when one is on vacation. And if that paragraph is "open to interpretation," than long-standing past practice would control." Please see attached email thread on this subject at the end of this document.

**Response to Recommendation 3:** The Suffolk County Sheriff's Office disagrees with the finding that numerous employees were overpaid by failure to administer FLSA correctly. As noted in the report, the Suffolk County Sheriff's Office operates 24/7 which requires rotating 5-2, 5-3 schedules to effectively staff all posts on a routine basis. It is inevitable that employees working a 5-2, 5-3 schedule will very often be scheduled for only 9 days in the County's 14 day pay period. Employees are not penalized for not being scheduled in the same manner as a Monday through Friday employee by having to work significantly more hours to meet their FLSA threshold.

It is the opinion of the Sheriff's Office that any change to this long-standing past practice should originate from Labor Relations. It should be noted that the UKG Telestaff solution for time and attendance was configured in a similar manner as not to penalize employees for the shifts assigned to them by the County.

**Response to Recommendation 4:** The Suffolk County Sheriff is an independently elected official, responsible to the citizens of Suffolk County for managing all expenditures of the agency. To that end, the Sheriff and his/her administration receive detailed overtime expenditure reports on a



## APPENDIX A: RESPONSE FROM THE OFFICE

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### COUNTY OF SUFFOLK



#### OFFICE OF THE SHERIFF

**ERROL D. TOULON, Jr., ED.D**  
SHERIFF

weekly basis covering overtime by command, by shift, etc. These reports provide detail on root causes of the related overtime and allow for potential mitigating measures to be put in place when possible. Specific to the finding, the Sheriff receives a "high earner" report regularly and individuals on this list are scrutinized for any impropriety or opportunity to improve efficiency.

Note that footnote 3 of the report indicates that no clarification was given by either the Suffolk County Attorney's Office or the Suffolk County Budget Office on whether or not there is even an obligation by the independent Sheriff's Office to comply with SOP A-17.

**Response to Recommendation 5:** The individuals/positions referred to in this finding as not having participated in the time and attendance system were subsequently assigned schedules in CJIS and will participate in the new UKG time and attendance system. It is important to note that the new UKG Telestaff system was developed in conjunction with Audit and Control to minimize the potential for these types of errors after go live.

**Response to Recommendation 6:** This finding of supervisors approving time sheets that were either incomplete or incorrect does represent human error discovered over the course of the 12 month audit period. The Sheriff's Office actively retrains supervisors upon the discovery of such errors and is looking forward to the Workday/UKG automated platforms reducing the possibility of such errors going undiscovered.

**Response to Recommendation 7:** All identified employees in this finding who failed to submit the required SCIN Form 49 (Leave Slips) have been retrained and the appropriate slips have been submitted. The UKG Telestaff application will make the use of the SCIN Form 49 Leave Slips redundant as all time-off requests will be submitted and approved in the platform.

**Response to Recommendation 8:** The finding that time and attendance rosters reported incorrect tour/shift worked by Correction Officers has been addressed by retraining in the Personnel/Payroll Office. As mentioned previously, this is another area where the UKG Telestaff platform will reduce chances for error both by automated rule sets and by imposing uniformity across commands in terms of roster design and layout. This should have a positive impact on reviewing rosters for accuracy.

**Response to Recommendation 9:** In response to this finding, the Suffolk County Sheriff's Office has adjusted the leave balance of the employee in question by 21 hours of time owed. Please see attached document.

## APPENDIX A: RESPONSE FROM THE OFFICE

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### COUNTY OF SUFFOLK



OFFICE OF THE SHERIFF

ERROL D. TOULON, Jr., ED.D  
SHERIFF

Submitted on behalf of Sheriff Errol D. Toulon Jr., Ed.D

  
Kevin O'Reilly

  
Date

## APPENDIX A: RESPONSE FROM THE OFFICE

### Response to Recommendation 1 Attachment

#### COUNTY OF SUFFOLK



#### OFFICE OF THE COUNTY EXECUTIVE

Steven Bellone  
COUNTY EXECUTIVE

LABOR RELATIONS

Jennifer K. McNamara, Esq.  
Director

#### MEMORANDUM OF AGREEMENT

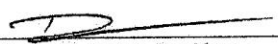
When signed below, this shall constitute an agreement between the County of Suffolk ("County") and the Suffolk County Association of Municipal Employees ("AME") memorializing the work schedule(s) for the Public Safety Dispatcher position(s) within the Office of the Sheriff. Said schedule(s) which have been in place for forty (40) years, and shall remain in full force and effect until such other written agreement is reached between the parties.

1. At locations where Public Safety Dispatchers are currently working a 5-2, 5-3 shift, such shift shall continue and be deemed an amendment to Section 8.1. It is the intent of the parties that this agreement shall also apply retroactively to all Public Safety Dispatchers who have previously worked the 5-2, 5-3 shift.

This Agreement is entered into to clarify the schedules of certain Public Safety Dispatcher, and nothing contained herein shall be deemed as precedent setting in any other matter.

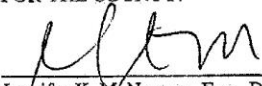
DATED: 11/1/18

FOR THE ASSOCIATION:

  
Daniel C. Levler, President  
Suffolk County Association of  
Municipal Employees, Inc.

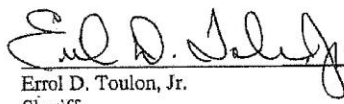
DATED: 10/30/18

FOR THE COUNTY:

  
Jennifer K. McNamara, Esq., Director  
Suffolk County Executive:  
Office of Labor Relations

DATED: 10/30/2018

FOR THE OFFICE OF THE SHERIFF:

  
Errol D. Toulon, Jr.  
Sheriff

## APPENDIX A: RESPONSE FROM THE OFFICE

### Response to Recommendation 1 Attachment

#### COUNTY OF SUFFOLK



#### OFFICE OF THE COUNTY EXECUTIVE

Steven Bellone  
COUNTY EXECUTIVE

LABOR RELATIONS

Jennifer K. McNamara, Esq.  
Director

#### MEMORANDUM OF AGREEMENT

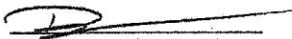
When signed below, this shall constitute an agreement between the County of Suffolk ("County") and the Suffolk County Association of Municipal Employees ("AME") memorializing the work schedule(s) for the Jail Cook position(s) within the Office of the Sheriff. Said schedule(s) which have been in place for forty (40) years, and shall remain in full force and effect until such other written agreement is reached between the parties.

1. At locations where Jail Cooks are currently working a 5-2, 5-3 shift, such shift shall continue and be deemed an amendment to Section 8.1. It is the intent of the parties that this agreement shall also apply retroactively to all Jail Cooks who have previously worked the 5-2, 5-3 shift.

This Agreement is entered into to clarify the schedules of certain Jail Cooks, and nothing contained herein shall be deemed as precedent setting in any other matter.

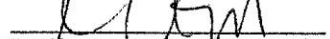
DATED: 11/1/18

FOR THE ASSOCIATION:

  
Daniel C. Levler, President  
Suffolk County Association of  
Municipal Employees, Inc.

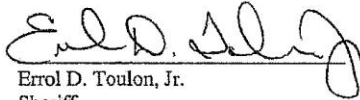
DATED: 10/30/16

FOR THE COUNTY:

  
Jennifer K. McNamara, Esq., Director  
Suffolk County Executive:  
Office of Labor Relations

DATED: 10/30/2018

FOR THE OFFICE OF THE SHERIFF:

  
Errol D. Toulon, Jr.  
Sheriff

## APPENDIX A: RESPONSE FROM THE OFFICE

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### Response to Recommendation 2 Attachment

**Mahler, Michelle**

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**From:** Mahler, Michelle  
**Sent:** Thursday, January 7, 2021 4:39 PM  
**To:** Schmitt, Ronald; Morris, Joseph  
**Cc:** madorran, marlene  
**Subject:** FW: Question  
  
**Importance:** High

Please read the whole e-mail starting from the bottom from Chief Sharkey with regard to 'Lock In'.  
The last e-mail is from Labor Relations with an interpretation from 'Greg' who is a County Attorney.  
(Gregory Spicer)

---

**From:** Sharkey, Michael  
**Sent:** Wednesday, January 06, 2021 4:37 PM  
**To:** Mahler, Michelle  
**Subject:** FW: Question

Here is what I got back.

---

**From:** McNamara, Jennifer  
**Sent:** Wednesday, January 6, 2021 3:50 PM  
**To:** Sharkey, Michael <michael.sharkey@suffolkcountyny.gov>  
**Subject:** Re: Question

Sorry. We have been all covid, all the time. I asked Greg to look at it. See below.

I don't think I've ever heard of pay being modified/reduced when one is on vacation. And if that paragraph is "open to interpretation," then the long-standing past practice would control.

Jennifer K. McNamara, Esq.  
Director of Labor Relations

On Jan 6, 2021, at 2:43 PM, Sharkey, Michael <michael.sharkey@suffolkcountyny.gov> wrote:

## APPENDIX A: RESPONSE FROM THE OFFICE

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Jen,

I was just reviewing some emails, please see below. Thank you.

Mike

---

**From:** Sharkey, Michael  
**Sent:** Monday, November 30, 2020 12:11 PM  
**To:** McNamara, Jennifer <[Jennifer.McNamara@suffolkcountyny.gov](mailto:Jennifer.McNamara@suffolkcountyny.gov)>  
**Subject:** RE: Question

Cool, not a rush.

Sent from my Verizon, Samsung Galaxy smartphone

----- Original message -----

**From:** "McNamara, Jennifer" <[Jennifer.McNamara@suffolkcountyny.gov](mailto:Jennifer.McNamara@suffolkcountyny.gov)>  
**Date:** 11/30/20 12:08 PM (GMT-05:00)  
**To:** "Sharkey, Michael" <[michael.sharkey@suffolkcountyny.gov](mailto:michael.sharkey@suffolkcountyny.gov)>  
**Subject:** RE: Question

It didn't. I had a few other pressing items. I will get back to you shortly.

---

**From:** Sharkey, Michael <[michael.sharkey@suffolkcountyny.gov](mailto:michael.sharkey@suffolkcountyny.gov)>  
**Sent:** Monday, November 30, 2020 11:19 AM  
**To:** McNamara, Jennifer <[Jennifer.McNamara@suffolkcountyny.gov](mailto:Jennifer.McNamara@suffolkcountyny.gov)>  
**Subject:** RE: Question

Hi Jen,

Hope you had a nice Thanksgiving. With the holiday week rush I figure the below email might have gotten caught up in the shuffle.

Mike

---

**From:** Sharkey, Michael  
**Sent:** Friday, November 20, 2020 4:23 PM  
**To:** McNamara, Jennifer <[Jennifer.McNamara@suffolkcountyny.gov](mailto:Jennifer.McNamara@suffolkcountyny.gov)>  
**Subject:** Question

Jen,

## APPENDIX A: RESPONSE FROM THE OFFICE

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I have a question. It is regarding the AME contract. Section 8.1 Work Week/Work Day speaks about lock in pay.

The last paragraph states, "All employees normally required to eat a meal on duty or on the job site will be paid for the meal time so that personnel who work a seven hour day will be paid seven and a half or eight hours (whichever is applicable), including meal time and Employees who work a seven and a half-hour day will be paid eight hours, including meal time."

These employees have their biweekly rate calculated to include this payment.

When reading the contract language it seems open to interpretation, as such the Sheriff's Office has been relying on a long standing past practice and the bi-weekly rate is not adjusted when an employee is on vacation or other time off.

Do you concur?

Mike



## APPENDIX A: RESPONSE FROM THE OFFICE

### Response to Recommendation 9 Attachment

EMPLOYEE TIME & ATTENDANCE SUMMARY FOR: [REDACTED]							
TODAY: 02/01/22	EMPLOYEE PAY PERIOD: 01/24/22 02/06/22 C 22 003						
Accrued Hours >	Vacation	Sick	Fam Sick	Personal	Comp	XDays	OT Payout
Begin Balance :	200.354	132.193	70.000	28.000	66.500	0.000	02/24/22
Adjust Begin :	0.000	0.000	0.000	0.000		0.000	
Period Earned :	5.750	3.500			0.000		
Pending Earned:					0.000		PE
Adjust Earned :							
Sub-Total :	206.104	135.693	70.000	28.000	66.500	0.000	
Period Used :	0.000	0.000	0.000	0.000	0.000	0.000	
Pending Used :	0.000	0.000	0.000	0.000	0.000	0.000	
Adjust used :	0.000	0.000	0.000	0.000	21.000	0.000	
Period Ending :	206.104	135.693	70.000	28.000	45.500	0.000	
PP ToDate Used:	0.000	0.000	0.000	0.000	0.000	0.000	
Pending this Yr :	140.500	80.500		28.000	0.000		
Pending this Yr :	0.000	0.000	0.000	0.000	0.000	0.000	
Pers Before Annv :				0.000			
Est EOY Available:	346.604	216.193	70.000	28.000	45.500	0.000	
Return	Sp1	Finalize					



## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

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An exit conference was held on March 25, 2021 with representatives of the Suffolk County Sheriff's Office officials. Those in attendance were:

Name	Title	Organization
Audra Lebowitz	Principal Auditor	Audit and Control
Stacey Quinn	Senior Auditor	Audit and Control
Michael J. Franchi	Warden	Sheriff's Office
Michael P. Sharkey	Chief Deputy Sheriff	Sheriff's Office
Anthony G. Paparatto	Chief of Staff	Sheriff's Office
Michelle R. Mahler	Administrator I	Sheriff's Office
Marlene Madorran	Payroll Supervisor	Sheriff's Office
Kevin O'Reilly	Director, Employee Relations	Sheriff's Office

The purpose of the meeting was to discuss the findings of the Suffolk County Comptroller's Office performance audit of the Suffolk County Sheriff's Office Payroll procedures for the period January 1, 2017 through December 31, 2017, and expanded periods 2013-2016, and to provide further clarification to any questions the Office representatives may present. We explained that the Office will be given an opportunity to address our audit findings and/or provide any additional supporting documentation, over the next 2 weeks, that may not have been provided to the auditors. This additional documentation will be considered, and if it provides sufficient evidence to negate an audit finding, the finding will not be reported. Lastly, we explained that upon the completion of the draft report, the Sheriff's Office will be given the opportunity to respond to the draft report, and their response will be attached to the final audit report.

Although each audit finding was reviewed with the Sheriff's Office representatives, discussions primarily concentrated on the following:

Shortage in Work Days: It was determined through audit procedures that the Public Safety Dispatchers and Jail Cooks failed to account for 248 workdays, which is the number worked by other AME BU 2 and 6 members each calendar year. We explained that although the Sheriff's Office has a retroactive MOA regarding the rotating schedules for these two positions, our report would include a finding noting the inconsistency between the Sheriff's Office AME members (Safety Dispatchers & Jail Cooks) and other County AME members (Safety Dispatchers at SCPD & FRES) that are required to fulfill the 248 day provision.

Lock-in Lunch: It was determined through audit procedures that the Public Safety Dispatchers and Jail Cooks were receiving lock-in lunch wages when not present at work. We explained that employees with lock-in lunch are only entitled to the lock-in lunch wage benefit when the employee is present at work because they are unable to leave their work station due their responsibilities. Additionally, we explained that our

## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

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audit approach was very conservative and our finding only included days/shifts when the employee was off for their entire shift (we did not consider any partial days off). Lastly, we explained the inconsistency with other departments in the County that also have employees that receive the same lock-in lunch benefit, but do not receive this pay when they are not on duty.

Overtime & Fair Labor Standards Act: It was determined through audit procedures that employees from the various Bargaining Units (2, 6, 10, and 11) are compensated for overtime at the premium rate of time and one-half prior to meeting their respective Bargaining Unit contract's Fair Labor Standards Act provision. Based on our examination, it appears CJIS was not properly configured to recognize an employee's FLSA 15-day rotating schedule versus the County's 14-day pay period.

We concluded our meeting, thanked the Sheriff's Office for their time and cooperation during the audit process.

## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

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The draft audit report was provided to the Sheriff's Office Administration on November 22, 2021 with a letter inviting the Office to contact the Comptroller's Office with any questions concerning these matters and/or submit a formal written response to the draft report by December 10, 2021. On December 13, 2021, the Sheriff's Office requested an extension and was granted additional time to submit their response by January 31, 2022. On February 2, 2022, we received the Office's formal written response to the draft audit report (Appendix A, p.14). Our assessment of the Office's response to the Audit Report is summarized as follows:

### Office's Response 1:

The Suffolk County Sheriff's Office disagrees with the finding that Public Safety Dispatchers or Jail Cooks did not work the required number of days per year. In support of that position, the Sheriff's Office will also reference the two MOA documents mentioned in the report as footnotes 1 and 2. These MOAs between the County and AME highlight the forty (40) year practice of 5-2, 5-3 shift schedules for Public Safety Dispatchers and Jail Cooks.

### Comptroller's Office Comments 1:

While we acknowledge the Office's response, the Sheriff's Office failed to implement the contract provisions as written, thereby establishing the existing past practice. Currently, an inequity exists between the number of days worked by AME employees with rotating schedules within the Sheriff's Office and other County Departments. Although Labor Relations issued an MOA endorsing the "past practice" it is reasonable to expect that all AME employees are compensated equitably based upon the correct biweekly pay rate analogous to the biweekly number of days worked. Therefore, if employees of the Sheriff's Office have a reduced number of work days per calendar year then the compensation of these employees is artificially inflated. Presently, AME employees in other Departments with rotating schedules are required to work additional work days, (commonly referred to as X-days or Chart days) in order to bring their total number of days to 248; which resolves this inequity. By working these additional days, these employees are consistent with the number of days worked by all other AME employees. (Exhibit 1; p.30 and Exhibit 2; p.31 - 32)

## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

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### Office's Response 2:

The Suffolk County Sheriff's Office disagrees with the finding that Public Safety Dispatchers and Jail Cooks were improperly compensated for lock-in lunch when not present at work. It has been long-standing past practice of the Sheriff's Office to calculate biweekly rates to include lock-in pay. On January 6, 2021, Gregory Spicer of Labor Relations was asked to weigh in on this matter and stated "I don't think I've ever heard of pay being modified/reduced when one is on vacation. And if that paragraph is "open to interpretation," than long-standing past practice would control."

### Comptroller's Office Comments 2:

While we acknowledge the Office's response, we do not agree with the assertion that biweekly pay rates include lock-in pay when an employee is not present at work. According to the AME Agreement, "*All employees normally required to eat a meal on duty or on the job site shall be paid for the meal time*"; therefore, these employees receive an additional half hour of pay each day for their lock-in lunch while on duty. As a result, if the employee is not on duty for an entire shift then they are not entitled to lock-in lunch compensation. An employee should be required to work a minimum threshold of hours in order to receive the lock-in lunch compensation.

In addition, in accordance with the AME Contract, the biweekly pay rate and accrued leave time earned by these employees is based upon a 37.5 hour pay class. The addition of lock-in lunch compensation to an employee's biweekly salary does not constitute a change of pay class for these employees. When utilizing a full shift of accrued leave time these employees most often expend 7.5 hours of leave time instead of the 8 hours for which they are compensated. Additionally, it should be noted that other County departments, such as FRES and DPW, appropriately dock their employees when the lock-in lunch rate was not earned. Furthermore, under the same premise, the lock-in lunch payment should be excluded from the holiday pay compensated twice annually to these employees.

### Office's Response 3:

The Suffolk County Sheriff's Office disagrees with the finding that numerous employees were overpaid by failure to administer FLSA correctly. As noted in the report, the Suffolk County Sheriff's Office operates 24/7 which requires rotating 5-2, 5-3 schedules to effectively staff all posts on a routine basis. It is inevitable that employees working a 5-2, 5-3 schedule will very often be scheduled for only 9 days in the County's 14 day pay period. Employees are not penalized for not

## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

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being scheduled in the same manner as a Monday through Friday employee by having to work significantly more hours to meet their FLSA threshold.

It is the opinion of the Sheriff's Office that any change to this long-standing past practice should originate from Labor Relations. It should be noted that the UKG Telestaff solution for time and attendance was configured in a similar manner as not to penalize employees for the shifts assigned to them by the County.

### Comptroller's Office Comments 3:

While we acknowledge the Office's response, the Sheriff's Office failed to implement the contract provisions as written, thereby establishing the existing past practice. In the event that the Office, in conjunction with Labor Relations, agrees to circumvent the cost saving measure instituted by the County, then a formal amendment should be made to these contracts.

Audit and Control participated in the configuration of the UKG platform and continually cited the FLSA guidelines and thresholds that are required to be met prior to an employee receiving overtime compensation at time and one-half. In addition, since our participation in the configuration of the UKG platform was impeded because the audit team was excluded from a significant number of crucial meetings, our inability to see the end product and related testing hindered our ability to verify whether the configuration of the FLSA contract provisions were properly executed.

### Office's Response 4:

The Suffolk County Sheriff is an independently elected official, responsible to the citizens of Suffolk County for managing all expenditures of the agency. To that end, the Sheriff and his/her administration receive detailed overtime expenditure reports on a weekly basis covering overtime by command, by shift, etc. These reports provide detail on root causes of the related overtime and allow for potential mitigating measures to be put in place when possible. Specific to the finding, the Sheriff receives a "high earner" report regularly and individuals on this list are scrutinized for any impropriety or opportunity to improve efficiency.

Note that footnote 3 of the report indicates that no clarification was given by either the Suffolk County Attorney's Office or the Suffolk County Budget Office on whether or not there is even an obligation by the independent Sheriff's Office to comply with SOP A-17.

## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

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### Comptroller's Office Comments 4:

While we understand the Office's responsibility to the citizens of Suffolk County and appreciate that overtime is examined on a regular basis, we disagree that the Office is exempt from the County's Standard Operating Procedure SOP A-17.

### Office's Response 5:

The individuals/positions referred to in this finding as not having participated in the time and attendance system were subsequently assigned schedules in CJIS and will participate in the new UKG time and attendance system. It is important to note that the new UKG Telestaff system was developed in conjunction with Audit and Control to minimize the potential for these types of errors.

### Comptroller's Office Comments 5:

We are pleased that the Office expressed agreement with our finding and has taken corrective action as it pertains to assigning schedules for this staff in CJIS. Although, the Office asserts that UKG was developed in conjunction with Audit and Control, it is important to note that our participation in the configuration of the UKG platform was impeded because the audit team was excluded from a significant number of crucial meetings. Consequently, there was an inability to see the end product and related testing, therefore hindering our ability to verify whether the configuration was properly executed.

### Office's Response 6:

This finding of supervisors approving time sheets that were either incomplete or incorrect does represent human error discovered over the course of the 12 month audit period. The Sheriff's Office actively retrains supervisors upon discovery of such errors and is looking forward to Workday/UKG automated platforms reducing the possibility of such errors going undiscovered.

### Comptroller's Office Comments 6:

The Office's response indicates their agreement with the finding and we are pleased that the Office has taken corrective action by retraining supervisory staff.

### Office's Response 7:

All identified employees in this findings who failed to submit the required SCIN Form 49 (Leave Slips) have been retrained and the appropriate slips have been submitted. The UKG Telestaff application will make use of the SCIN Form 49 Leave Slips redundant as all time-off requests will be submitted and approved in the platform.

## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

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### Comptroller's Office Comments 7:

We are pleased that the Office expressed agreement with our finding and has taken corrective action.

### Office's Response 8:

The finding that time and attendance rosters reported incorrect tour/shift worked by Correction Officers has been addressed by retraining in the Personnel/Payroll Office. As mentioned previously, this is another area where the UKG Telestaff platform will reduce chances for error both by automated rule sets and by imposing uniformity across commands in terms of roster design and layout. This should have a positive impact on reviewing rosters for accuracy.

### Comptroller's Office Comments 8:

The Office's response indicates their agreement with the finding and we are pleased that the Office has taken corrective action by retraining Personnel/Payroll staff.

### Office's Response 9:

In response to this finding, the Suffolk County Sheriff's Office has adjusted the leave balance of the employee in question by 21 hours of time owed.

### Comptroller's Office Comments 9:

The Office's response indicates their agreement with the finding and we are pleased that the Office has taken corrective action by reducing the employee's accumulated accrual balance by 21 hours.

## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

### EXHIBIT 1

#### COUNTY OF SUFFOLK



#### OFFICE OF THE COUNTY EXECUTIVE

Steve Levy  
COUNTY EXECUTIVE

LABOR RELATIONS

Jeffrey L. Tempera  
Director

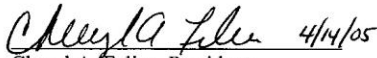
#### MEMORANDUM OF AGREEMENT

When signed below, this shall constitute an agreement between the County of Suffolk and the Association of Municipal Employees regarding the work schedule for employees of the Department of Fire, Rescue and Emergency Services (FRES). The parties herein agree as follows:

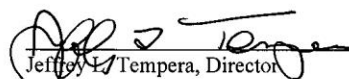
1. The attached chart will be implemented as an additional option for covered employees of FRES. The chart maintains the current work schedule of 248 work days through a schedule of 242 work days reflected on the attached chart and 6 days to be scheduled by the Department prior to January 15<sup>th</sup> of each year. The attached procedures for FRES swaps/mutuals are also agreed to as part of this Agreement. This new chart and procedure will be effective as of March 28, 2005.
2. Employee's vacation selection for 2005 will be based upon the new chart and all future selections, in accordance with the Collective Bargaining Agreement, will be on the chart for as long as it is in existence.
3. The chart will remain for a trial period until December 31, 2005. If the Department determines the chart will be discontinued, such decision must be made and communicated to the employee by December 1, 2005 for a January 1, 2006 change.
4. If the chart remains beyond the trial period, it will remain as an option pursuant to the Collective Bargaining Agreement and may be changed or amended only in accordance with the provisions of the Collective Bargaining Agreement, i.e. Section 17(A).
5. All of the other provisions of Section 8.1 remain in effect except as modified above.

Nothing contained herein shall be deemed as precedent setting with regard to any other matter and is entered into solely due to the unique circumstances of the instant situation. This Agreement may not be cited in any other matter, such as, but not limited to, any grievance, grievance hearing, arbitration, PERB hearing, court matter or any other similar proceeding, except to enforce the provisions of this Agreement.

FOR THE ASSOCIATION:

  
Cheryl A. Felice, President  
SC Association of Municipal Employees

FOR THE COUNTY:

  
Jeffrey L. Tempera, Director  
Suffolk County Executive:  
Office of Labor Relations

FRES Schedules(FRES MOA)

H. LEE DENNISON BUILDING • 100 VETERANS MEMORIAL HIGHWAY • P.O. BOX 6100 • HAUPPAUGE, N. Y. 11788-0099 • (631) 853-4900 FAX: (631) 853-4981



## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

### EXHIBIT 2

#### COUNTY OF SUFFOLK



ROBERT J. GAFFNEY  
COUNTY EXECUTIVE

PERSONNEL AND LABOR RELATIONS

DAVID S. GREENE  
DIRECTOR

JEFFREY L. TEMPER  
DEPUTY DIRECTOR

#### MEMORANDUM OF AGREEMENT

When signed below, this shall constitute an agreement between the County of Suffolk and the Association of Municipal Employees with regards to civilians within the Suffolk County Police Departments Communication Section. The parties herein agree as follows:

1. Section 8.1, Work Week; Work Day and the Memorandum of Agreement dated April 1981 altering the work schedule will be amended for Public Safety Dispatchers and Emergency Complaint Operators assigned to Command No. 5311 effective January 1, 1993.

a. Those Public Safety Dispatchers and Emergency Complaint Operator assigned to work a two tour rotating schedule will work the following: Five (5) consecutive eight (8) hour tours followed by seventy-two (72) hours off and five (5) consecutive eight (8) hour tours followed by eighty (80) hours off. Employees assigned at the two (2) tour rotating schedule will be required to work an additional six (6) shifts which shall be scheduled on an annual basis in advance of January 1 of each year (see attached duty chart for 1993).

b. Those Public Safety Dispatchers and Emergency Complaint Operators assigned to work a steady shift will work the following: Five (5) consecutive eight (8) hour tours followed by two consecutive days off (5) consecutive eight (8) hour tours followed by three consecutive days off. Employees assigned to the steady shift will be required to work an additional six (6) shifts which shall be scheduled on an annual basis in advance of January 1 of each year (see attached duty chart for 1993).

c. It shall be management's discretion to designate, on an individual or unit basis, personnel to their regular schedules as a result of the operational needs of the department.

NORTH COUNTY COMPLEX  
BUILDING #77

HAUPPAUGE, NEW YORK 11787-4311  
AN EQUAL OPPORTUNITY / AFFIRMATIVE ACTION EMPLOYER

(516) 853-4800  
FAX # (516) 853-4881



## APPENDIX B: COMPTROLLER'S OFFICE COMMENTS ON THE OFFICE'S RESPONSE

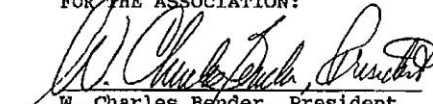
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Page 2

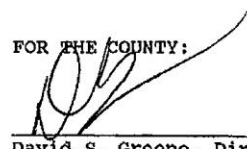
d. Management reserves the right to return to the contractual schedules upon 30 days notice.

DATED: 2/23/23

FOR THE ASSOCIATION:

  
W. Charles Bender, President  
Suffolk County Association  
of Municipal Employees

FOR THE COUNTY:

  
David S. Greene, Director  
Office of the County Executive  
Personnel & Labor Relations

jd

## APPENDIX C: AUDIT SCOPE AND METHODOLOGY

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In accordance with the authority vested in the County Comptroller by Article V of the Suffolk County Charter, a performance audit was conducted of the Suffolk County Sheriff's Office (Office). The scope of the audit was the Office's payroll policies and procedures used to process employee Time and Accrual Records for all divisions within the Office for the period January 1, 2017 through December 31, 2017.

The subject of our review included sample selections of personnel from all five Bargaining Units to ensure that our audit testing encompassed the diverse personnel within the Office and the various shifts and rotating work schedules of employees that comprise the 24/7 facilities. Audit testing included full-time and part-time employees, newly hired employees, and employees with docked wages/pay.

In order to accomplish the objectives as stated in the transmittal letter, we performed the following procedures:

- Reviewed relevant Suffolk County Laws, Resolutions, Standard Operating Procedures, All Department Head Memorandums, Memorandums of Agreement, Payroll Memorandums, Comptroller's Payroll Advisories, Standard Operating Guidelines, and the Office's Operations and Procedures Guide. Additionally, reviewed the collectively bargained agreements pertaining to employees of the Office, including: Suffolk County Correction Officer's Association, Suffolk County Deputy Sheriff's Police Benevolent Association, and Suffolk County Association of Municipal Employees.
- Conducted interviews with personnel, as deemed necessary, to obtain an understanding of the procedures used to record and process employee time and accrual records and of CJIS, the Office's attendance system.
- Interviewed the Office's designated representative responsible for monitoring employee sick leave usage in order to determine if the Office has complied with the provisions of the Sick Leave Management Program.
- Using the payroll reports obtained from the Comptroller's Payroll Division of all personnel employed during January 1, 2017 through December 31, 2017, employees were selected for testing: 25 AME employees, 22 COA employees, 12 DSPBA employees, 3 Management employees, and all 5 part-time employees. Performed initial testing procedures as deemed necessary in order to accomplish our audit objectives.

## APPENDIX C: AUDIT SCOPE AND METHODOLOGY

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- Using the payroll reports obtained from the Comptroller's Payroll Division, we isolated all personnel with docked payroll and selected a sample of 10% of the highest docked employees from each Bargaining Unit for testing. Performed testing procedures as deemed necessary in order to accomplish our audit objectives.
- Expanded testing included the remainder of Public Safety Dispatchers and Jail Cooks employed during January 1, 2017 through December 31, 2017, beyond the employees in our initial sample selection of AME employees. Procedures were performed to ensure that AME Contract provisions were applied consistently pertaining to the completion of 248 work days and lock-in lunch compensation.
- Further expanded testing of Public Safety Dispatchers and Jail Cooks employed during the prior four years, January 1, 2013 through December 31, 2016. Procedures were performed to ensure that AME Contract provisions were applied consistently pertaining to the completion of 248 work days and lock-in lunch compensation.
- As a result of the overtime findings, additional procedures were performed which consisted of an extrapolation of overtime for a period of 5 years. The extrapolation was limited to the Correction Officer I and Deputy Sheriff I positions, since these positions comprise the majority of employees in the Correction Officer and Deputy Sheriff titles.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.